

Bruce P. Beausejour

Vice President and General Counsel – New England

185 Franklin Street, Floor 13
Boston, MA 02110

Tel (617) 743-2445
Fax (617) 737-0648
bruce.p.beausejour@verizon.com

January 26, 2006

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
Commonwealth of Massachusetts
One South Station, 2nd Fl.
Boston, MA 02110

RE: **D.T.E. 03-50 Verizon Massachusetts' Proposal to Amend the
Performance Assurance Plan's Annual Audit Requirement**

Dear Secretary Cottrell:

Enclosed for filing with the Department are the responses of Verizon
Massachusetts to the Department of Telecommunications and Energy's First Set of
Information Requests in this matter.

Thank you for your assistance in this matter.

Very truly yours,

/s/ Bruce P. Beausejour

Bruce P. Beausejour

Enclosures

cc: Julie Howley Westwater, Hearing Officer
Paula Foley, Assistant General Counsel
Michael Isenberg, Director – Telecommunications Division
Deborah Alexander, Analyst, Telecommunications Division
Service List